

From an appeals perspective, most disputes involve property tax assessments or disagreements arising from audits. However, the various divisions of the Commission make a variety of decisions that impact taxpayers, licensees and citizens. Those decisions are appealable through the Commission's administrative appeal processes. In all cases, the appeal is scheduled for an Initial Hearing unless waived by the taxpayer.

Additionally, in cases involving the suspension or revocation of a license, the licensee may request an expedited Initial Hearing. After the Commission issues its Initial Hearing decision, either party may request a Formal Hearing or the decision may be appealed by the taxpayer to the District Court or Supreme Court on a request for judicial review.